

REVENUE DEPARTMENT[701]

Notice of Intended Action

Proposing rule making related to dependent child health care coverage on tax return and providing an opportunity for public comment

The Revenue Department hereby proposes to amend Chapter 38, “Administration,” Iowa Administrative Code.

Legal Authority for Rule Making

This rule making is proposed under the authority provided in Iowa Code section 421.14 and 2017 Iowa Acts, House File 625.

State or Federal Law Implemented

This rule making implements, in whole or in part, 2017 Iowa Acts, House File 625.

Purpose and Summary

2017 Iowa Acts, House File 625, repealed Iowa Code section 422.12M, which required taxpayers to indicate whether each of a taxpayer’s dependent children had health care coverage on December 31 of the tax year on the taxpayer’s Iowa individual income tax return. This rule making proposes to rescind and reserve the rule that implemented Iowa Code section 422.12M.

Fiscal Impact

This rule making has no fiscal impact to the State of Iowa.

Jobs Impact

After analysis and review of this rule making, no impact on jobs has been found.

Waivers

Any person who believes that the application of the discretionary provisions of this rule making would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any, pursuant to rule 701—7.28(17A).

Public Comment

Any interested person may submit written comments concerning this proposed rule making. Written comments in response to this rule making must be received by the Department no later than 4:30 p.m. on August 7, 2018. Comments should be directed to:

Legal Services
Department of Revenue
Hoover State Office Building
P.O. Box 10457
Des Moines, Iowa 50306
Phone: 515.725.2176
Email: ben.clough@iowa.gov

Public Hearing

No public hearing is scheduled at this time. An oral presentation regarding this rule making may be demanded by 25 interested persons, a governmental subdivision, an agency, or an association of 25 or more persons as provided in Iowa Code section 17A.4(1)“b.”

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rule making by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rule making at its [regular monthly meeting](#) or at a special meeting. The Committee’s meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

The following rule-making action is proposed:

Rescind and reserve rule **701—38.19(422)**.